

Finance Office

Adopted Budget – FY 2005/06

Finance Officer

ADMINISTRATION
Administrative Analyst, Sr.
Administrative Secretary

FINANCE

GENERAL ACCOUNTING

Principal Accountant
Sr. Accountant (5)

ACCOUNTS PAYABLE/
ACCOUNTS RECEIVABLE

Principal Accountant
Administrative Aide
Sr. Accounting Technician
Accounting Technician II (3)

BUDGET & RESEARCH

Budget Analyst, Sr.
Administrative Analyst

CENTRAL SERVICES

PROCUREMENT

Purchasing & Central Services
Manager
Contract Administrator
Buyer (2)

REPROGRAPHICS

Sr. Printing Services
Technician
Printing Services Technician

MAIL

Finance Office

Department & Division Descriptions

Administration

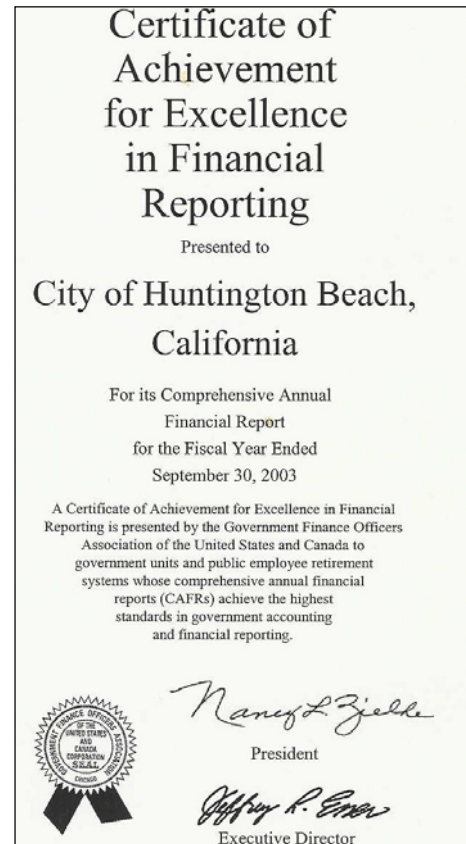
Finance Administration is responsible for the day-to-day operations of the Finance Office. The Finance Officer reviews operations to ensure compliance with Federal, State, and local laws as well as city financial policies. Finance Administration is responsible for the annual operating and capital budgets, five-year financial forecast, business enterprise system, citywide cost allocation, fixed asset inventory, financial reporting, and annual audits.

Finance Division

The Finance Division is comprised of three separate but integrated functional areas. General Accounting is responsible for maintaining a system of internal controls that preserves and safeguards the city's assets. Accounts Payable is responsible for processing all city obligations for purchased materials and services. The Budget & Research section is responsible for assisting the City Council and executive management team in managing the city's resources, developing and maintaining the city's long-range financial projections, and evaluating the fiscal impact of legislative initiatives and judicial decisions effecting municipalities.

Central Services

Made up of Procurement, Reprographics, and Mail, the Central Services Division provides and/or coordinates the purchase of goods and services; coordinates the competitive bidding process; maintains the list of qualified vendors; provides printing services to all city departments; and provides for the daily collection, sorting, metering, and delivery of city interoffice, U.S. Postal Service mail, and special deliveries (FedEx, UPS, and Overnight Delivery) for all city departments. In addition, the division administers office supply orders, and the procurement card, leasing, equipment replacement, professional services, fuel management and copy machine programs.

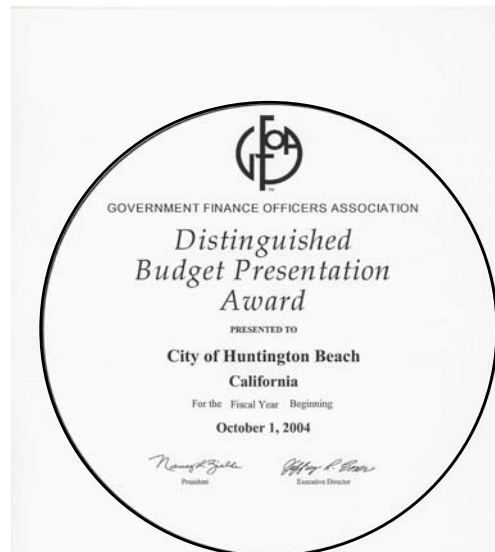


Finance Administration

- To provide policy direction, vision, and leadership enabling the Department to achieve its goals while complying with Federal, State, local and other requirements
- Oversee and coordinate 5 year budget projections
- Promote sound fiscal policies and protect local revenues
- Ensure competent use of financial, human, and material resources
- Prepare and distribute monthly and quarterly financial reports to City Administration
- Prepare updates to the Cost Allocation Plan and Fee Study

Finance Division

- Maintain the general ledger and bank reconciliation
- Prepare the Comprehensive Annual Financial Report
- Process 30,000 invoices within 30 days of receipt and achieve less than 1% void checks
- Maintain accounts payable records and respond to departmental and customer inquiries
- Distribute 2,200 1099 reports according to required timelines
- Process 21,000 accounts receivable invoices within 30 days of rendering service
- Maintain accounts receivable records and respond to departmental and customer inquiries
- Prepare research reports as directed
- Assist departments with budget reporting information from the accounting system
- Maintain and coordinate revenue updates with departments
- Prepare and maintain the Annual Budget



Central Services

- Process over 8,000 purchase requisitions within a 9 day turnaround period
- Manage on-going procurement programs including the procurement card and lease programs
- Process over 8.4 million printing impressions per year
- Provide photocopier supplies and service to departments
- Process over 1 million pieces of mail (annually) by the end of the next business day





Finance Office
Adopted Budget - FY 2005/06
Department Budget Summary
All Funds by Object Account



DEPARTMENT

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	1,847,930	1,619,716	1,214,210	1,242,592	1,273,792	1,594,388	28.31%
Salaries, Temporary	26	9,931	115	40,000			-100.00%
Salaries, Overtime	10,200	7,630	9,141			2,000	
Termination Pay Outs	9,881	2,967					
Benefits	1,108,066	1,353,447	1,030,583	1,425,731	1,442,531	1,616,839	13.40%
PERSONAL SERVICES	2,976,103	2,993,691	2,254,050	2,708,323	2,716,323	3,213,227	18.64%
OPERATING EXPENSES							
Utilities	462	363		1,000	1,000		-100.00%
Equipment and Supplies	664,751	534,528	311,016	509,700	512,177	409,051	-19.75%
Repairs and Maintenance	1,410	2,359	4,571	2,500	2,500	5,863	134.52%
Conferences and Training	12,919	15,472	4,281	14,500	17,500	22,741	56.83%
Professional Services	3,751,175	4,490,040	477,140	494,400	616,651	482,700	-2.37%
Other Contract Services	28,971	220,911	47,032	28,100	33,919	102,509	264.80%
Rental Expense	75,066	72,161	43,221	92,400	92,400	80,000	-13.42%
Claims Expense	7,976,303	8,203,376					
Insurance	2,304,512	693,639					
Pension Payments	1,045,386	1,505,036	1,787,485	2,800,000	3,033,810	3,500,000	25.00%
Interdepartmental Charges	950						
Expense Allowances	4,119	4,119	4,198	4,200	4,200	6,000	42.86%
Other Expenses	3,191	20					
OPERATING EXPENSES	15,869,215	15,742,023	2,678,943	3,946,800	4,314,157	4,608,864	16.77%
CAPITAL EXPENDITURES							
Improvements	12,819,078	4,093,349					
Equipment			474,000				
Software - Capital			46				
CAPITAL EXPENDITURES	12,819,078	4,093,349	474,046				
NON-OPERATING EXPENSES							
Debt Service Expenses	374,138		9,711				
Transfers to Other Funds	4,493,471	64,136	104,037				
NON-OPERATING EXPENSES	4,867,609	64,136	113,748				
Grand Total(s)	36,532,005	22,893,199	5,520,786	6,655,123	7,030,480	7,822,091	17.53%
General Fund	2,620,647	2,492,887	2,317,740	2,625,123	2,765,264	3,092,091	17.79%
Other Funds	33,911,357	20,400,311	3,203,046	4,030,000	4,265,216	4,730,000	17.37%
Grand Total(s)	36,532,004	22,893,198	5,520,786	6,655,123	7,030,480	7,822,091	17.53%

Personnel Summary	20.00	20.00	18.00	18.00	22.00	23.00	1.00
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Finance Office
Adopted Budget - FY 2005/06
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
Administration							
PERSONAL SERVICES							
Salaries, Permanent	969,878	107,771	111,193	113,654	113,654	257,031	126.15%
Salaries, Overtime	4,849					500	
Benefits	224,582	23,344	29,215	34,360	34,360	81,410	136.93%
PERSONAL SERVICES	1,199,309	131,115	140,408	148,014	148,014	338,941	128.99%
OPERATING EXPENSES							
Equipment and Supplies	26,047	2,604	2,181	2,100	10,100	5,000	138.10%
Conferences and Training	2,866	1,060	1,276	3,600	3,600	6,000	66.67%
Professional Services	162,541	18,785	4,707		13,902		
Other Contract Services	7,517						
Interdepartmental Charges	950						
Expense Allowances	4,119	4,119	4,135	4,200	4,200	6,000	42.86%
Other Expenses		20					
OPERATING EXPENSES	204,041	26,589	12,299	9,900	31,802	17,000	71.72%
CAPITAL EXPENDITURES							
Grand Total(s)	1,403,350	157,704	152,707	157,914	179,816	355,941	125.40%

Significant Changes

The Finance Office was established as a separate entity mid year 2004/05, as a result of the reorganization eliminating the Department of Administrative Services. An Administrative Analyst, Principal was transferred to this division from Administrative Services, and reallocated as an Administrative Analyst, Sr. An Office Assistant II was also transferred, and the request is to reallocate this position as an Administrative Secretary for 2005/06. The Administrative Analyst, Sr. was recently filled, and the Administrative Secretary will be filled as of the new budget year. This restructuring will allow the division to provide improved oversight by the Finance Office, which handles all accounting, budget, and purchasing activity for the city.

Permanent Personnel	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
Finance Officer	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst, Sr.	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Office Assistant II	0.00	0.00	0.00	0.00	1.00	0.00	(1.00)
Total	1.00	1.00	1.00	1.00	3.00	3.00	0.00



Finance Office
Adopted Budget - FY 2005/06
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
Central Services							
PERSONAL SERVICES							
Salaries, Permanent	396,398	343,576	298,788	304,242	304,242	364,369	19.76%
Salaries, Overtime	5,330	263					
Benefits	105,664	95,311	95,335	91,981	91,981	132,707	44.28%
PERSONAL SERVICES	507,392	439,150	394,123	396,223	396,223	497,076	25.45%
OPERATING EXPENSES							
Utilities	305	363		1,000	1,000		-100.00%
Equipment and Supplies	606,703	472,577	301,746	490,800	492,222	387,151	-21.12%
Repairs and Maintenance	1,410	2,359	4,571	2,500	2,500	5,863	134.52%
Conferences and Training		108	561	3,500	6,500	2,741	-21.69%
Professional Services	1,020	85,324	61,461	111,000	108,000	87,900	-20.81%
Other Contract Services	4,906	24,393	34,002	2,300	2,300	73,509	3096.04%
Rental Expense	75,066	72,161	43,031	92,400	92,400	80,000	-13.42%
OPERATING EXPENSES	689,409	657,284	445,373	703,500	704,922	637,164	-9.43%
CAPITAL EXPENDITURES							
Grand Total(s)	1,196,801	1,096,434	839,496	1,099,723	1,101,145	1,134,240	3.14%

Significant Changes

A Contract Administrator is requested for 2005/06 to prepare and monitor city-wide contracts.

Permanent Personnel	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
Purchasing & Central Svcs Mgr	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Contract Administrator	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Buyer	3.00	3.00	2.00	2.00	2.00	2.00	0.00
Senior Printing Services Tech	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Printing Services Technician	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total	6.00	6.00	5.00	5.00	5.00	6.00	1.00



Finance Office
Adopted Budget - FY 2005/06
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
Finance							
PERSONAL SERVICES							
Salaries, Permanent	3,202	795,445	782,800	824,696	855,896	972,988	17.98%
Salaries, Temporary	26	9,931		40,000			-100.00%
Salaries, Overtime		3,432	1,436			1,500	
Benefits	804	206,608	225,698	249,390	266,190	352,722	41.43%
PERSONAL SERVICES	4,032	1,015,416	1,009,934	1,114,086	1,122,086	1,327,210	19.13%
OPERATING EXPENSES							
Equipment and Supplies	354	5,378	6,664	16,800	9,855	16,900	0.60%
Conferences and Training		4,991	2,443	7,400	7,400	14,000	89.19%
Professional Services	16,110	212,478	293,466	203,400	313,343	214,800	5.60%
Other Contract Services		486	13,029	25,800	31,619	29,000	12.40%
OPERATING EXPENSES	16,464	223,333	315,603	253,400	362,217	274,700	8.41%
CAPITAL EXPENDITURES							
Grand Total(s)	20,496	1,238,749	1,325,537	1,367,486	1,484,303	1,601,910	17.14%

Significant Changes

The General Accounting function was granted the reinstatement of a Sr. Accountant mid year 2004/05. This position was eliminated in 2003 due to severe budget reductions. The Administrative Aide position was transferred mid year 2004/05 from the former Administrative Services department, Real Estate program. The Administrative Aide will assist the Finance Division with accounting and budget activities, serve on committees and special project groups, and assist the Finance Officer with Finance Board matters.

Permanent Personnel	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
Principal Accountant	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Budget Analyst Senior	2.00	2.00	1.00	1.00	1.00	1.00	0.00
Senior Accountant	5.00	5.00	4.00	4.00	5.00	5.00	0.00
Admin Analyst NA	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Administrative Aide	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Senior Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Technician II	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Total	13.00	13.00	12.00	12.00	14.00	14.00	0.00



Finance Office
Adopted Budget - FY 2005/06
Department Budget Summary
Other Funds by Object Account



OTHER FUNDS

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
Supplemental/Medical Retirement, Business Improvement District							
PERSONAL SERVICES							
Salaries, Permanent	478,453	372,923	21,429				
Salaries, Temporary			115				
Salaries, Overtime	21	3,934	7,705				
Termination Pay Outs	9,881	2,967					
Benefits	777,016	1,028,185	680,335	1,050,000	1,050,000	1,050,000	0.00%
PERSONAL SERVICES	1,265,371	1,408,009	709,585	1,050,000	1,050,000	1,050,000	0.00%
OPERATING EXPENSES							
Utilities	158						
Equipment and Supplies	31,646	53,968	425				
Conferences and Training	10,053	9,313					
Professional Services	3,571,503	4,173,453	117,505	180,000	181,406	180,000	0.00%
Other Contract Services	16,549	196,032					
Rental Expense			190				
Claims Expense	7,976,303	8,203,376					
Insurance	2,304,512	693,639					
Pension Payments	1,045,386	1,505,036	1,787,485	2,800,000	3,033,810	3,500,000	25.00%
Expense Allowances			63				
Other Expenses	3,191						
OPERATING EXPENSES	14,959,301	14,834,817	1,905,668	2,980,000	3,215,216	3,680,000	23.49%
CAPITAL EXPENDITURES							
Improvements	12,819,078	4,093,349					
Equipment			474,000				
Software - Capital			46				
CAPITAL EXPENDITURES	12,819,078	4,093,349	474,046				
NON-OPERATING EXPENSES							
Debt Service Expenses	374,138		9,711				
Transfers to Other Funds	4,493,471	64,136	104,037				
NON-OPERATING EXPENSES	4,867,609	64,136	113,748				
Grand Total(s)	33,911,358	20,400,312	3,203,046	4,030,000	4,265,216	4,730,000	17.37%

Significant Changes

Pension payments are increased according to spending patterns in 2004/05. Funding for these come from the supplemental and medical retirement fund balances. Actual expenditures in personnel services from past years are attributable to the former existence of the city's Self Insurance Fund. Those funds were terminated, and the personnel were transferred to the General Fund in the former Administrative Services Department. Some of those employees are now budgeted within the City Services Division of Administration. Others have gone elsewhere due to the elimination of positions.

	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
Permanent Personnel							
							0.00
							0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Finance Office
Adopted Budget - FY 2005/06
Department Budget Summary
All Funds by Business Unit



BUSINESS UNITS

Division / Business Unit	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
FIN Finance							
ADM Administration							
10035201 Finance Administration	1,403,350	157,704	152,707	157,914	179,816	355,941	125.40%
ADM Administration	1,403,350	157,704	152,707	157,914	179,816	355,941	125.40%
CRS Central Services							
10035401 Procurement	902,160	389,960	326,378	351,131	354,131	435,459	24.02%
10035402 Reprographics	284,756	300,945	267,525	353,592	355,014	388,781	9.95%
10035403 Mail	9,885	405,529	245,593	395,000	392,000	310,000	-21.52%
CRS Central Services	1,196,801	1,096,434	839,496	1,099,723	1,101,145	1,134,240	3.14%
FIN Finance							
10035202 General Accounting	18,226	737,667	742,862	720,756	843,299	824,379	14.38%
10035203 Accts Payable/Accts Receivat	1,884	381,815	381,610	394,447	396,721	511,883	29.77%
10035204 Budget and Research	386	119,268	201,066	252,283	244,283	265,648	5.30%
FIN Finance	20,496	1,238,749	1,325,537	1,367,486	1,484,303	1,601,910	17.14%
Other Funds							
30335201 Finance Mello Roos Cap Proj	1,320		103,223				
31240101 Grand Coast CFD 2000-1	16,116,885	162					
31340101 McDonnell Ctr CFD 2002-1	840,431	4,094,687	814				
55035610 Risk Management Admin	205,084	6,542	-38				
55035620 Employee Benefits	7,357,500	8,536,401	-258				
55135610 Employee Safety	4,690,323	5,211,393	-268		1,406		
55235610 Liability/Insurance	2,829,201	-132					
70135201 BID - Auto	125,690	125,704	601,216	150,000	150,000	150,000	0.00%
70235202 Retirement Medical Suppleme	654,591	920,518	672,085	1,050,000	1,050,000	1,050,000	0.00%
70335203 Retirement Supplement	1,090,332	1,505,036	1,787,485	2,830,000	3,063,810	3,530,000	24.73%
76235101 Magnolia Oil Incident			38,787				
Other Funds	33,911,357	20,400,311	3,203,046	4,030,000	4,265,216	4,730,000	17.37%
General Fund	2,620,647	2,492,887	2,317,740	2,625,123	2,765,264	3,092,091	17.79%
Other Funds	33,911,357	20,400,311	3,203,046	4,030,000	4,265,216	4,730,000	17.37%
Grand Total(s)	36,532,004	22,893,198	5,520,786	6,655,123	7,030,480	7,822,091	17.53%